

Wellsville  
CITY

June 30, 2007  
FISCAL YEAR ENDING

### CERTIFICATION OF BUDGET

#### ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Wellsville City for the fiscal year ending June 30, 2007 as approved and adopted by resolution or ordinance dated June 21, 2006. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

- ☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);  
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 21, 2006 for all budgetary funds.

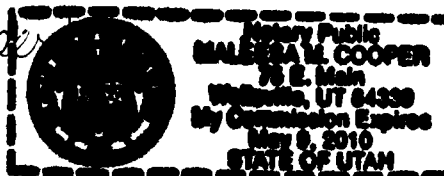
Signed: \_\_\_\_\_

(Budget Officer)

Subscribed and sworn to this 25<sup>th</sup> day

of July, 2006.

Melissa M. Cooper  
(Notary Public)



Wellsville

Governmental Unit

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	<b>TAXES</b>	165,850		
3110	General Property Taxes - Current		116,265	108,922
3120	Prior Years' Taxes - Delinquent		3,628	1,000
3130	General Sales & Use Taxes	225,810	246,962	190,000
3140	Franchise Taxes	54,447	53,242	30,000
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes		39,406	32,000
3190	Penalties & Interest on Delinquent Taxes			
	Energy & Use Tax	123,368	157,819	98,000
3200	<b>LICENSES AND PERMITS</b>			
3210	Business Licenses & Permits	2,965	3,023	2,500
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	10,620	15,514	5,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses		3,725	2,500
	Dog Impound fees		589	
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants Quick Response Unit Contract		3,948	3,500
3311	General Governemnt Extracation Contract		2,400	1,000
3312	Public SafetyCounty Fire Contract	5,637	5,637	5,400
3313	Highways and Streets			
3315	Health Payment for County Fires		3,417	
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants UDOT Sidwalks		38,409	
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	108,293	124,013	110,000
3358	Liquor Fund Allotment	1,774	2,583	1,500
3370	Grants from Local Units: _____	85,452		
	1st Responders grants	3,227	3,573	500
	Restaurant Tax alloction		4,580	3,000
	Restaurant Tax grant		40,000	60,000
	Court security grant		2,037	
	Safety Assistance grant		818	850

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	29,445	34,246	49,000
3415	Sale of Maps & Publications			
3416	Auditor's Fees Fire & EMS Impact Fees		4,136	1,410
3417	Surveyor's Fees Parks & Rec Impact Fees	32,544	85,360	29,100
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges 911 Assessment	22,076	22,510	22,488
3440	Sanitation	157,571	162,062	173,340
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges Dog Impound Fees			200
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health Recreation registration fees		8,273	2,500
3470	Parks and Public Property			
3480	Cemeteries	17,197	18,085	3,000
3490	Miscellaneous Services:	16,968	8,293	2,000
	Cemetery Capital Improvement Fund		6,325	1,000
	History Book sales	1,665	1,534	500
	City Property rental		1,747	1,000
3500	<b>FINES AND FORFEITURES</b>			
3510	Fines	179,534	202,504	110,000
3520	Forfeitures Animal control fines		940	200
	Water Administrative Charges			16,990
	Sewer Administrative charges			16,990
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	13,802	27,497	10,000
3620	Rents & Concessions Cell phone towers	14,376	13,971	14,880
3640	Sale of Fixed Assets - Compensation for Loss			
3650	Sale of Materials & Supplies			
3670	Sales of Bonds Donations		600	
3680	Other Financing - Capital Lease Obligations			

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20+C176 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	<b>CONTRIBUTIONS AND TRANSFERS</b>			
3810	Transfer from:			
3820	Transfer from: <del>Restricted Reserve</del> Impact fees		84,334	19,075
	Transfer from: Cemetery Capital Improvement Fund			5,775
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "C" Road Fund Bal. to be Appropri.			100,000
3890	Beg. General Fund Bal. to be Appropriated		38,000	
	<b>TOTAL REVENUES</b>	1,272,621	1,592,005	1,235,120

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20_05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>	15,358	16,567	19,408
4110	Legislative			
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	97,913	124,161	93,534
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	154,183	222,709	199,100
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental			
4160	General Governmental Buildings	17,801	21,771	28,416
4170	Elections		3,389	3,800
4180	Planning & Zoning	65,758	81,190	40,800
4190	Education & Community Promotion			
	Capital Outlay	5,718		
4200	<b>PUBLIC SAFETY</b>	44,102	44,911	43,828
4210	Police Department			
4220	Fire Department	27,259	31,844	32,073
4230	Corrections (Jail)			
4240	Protective Inspection 1st Responders	14,588	15,921	16,474
4250	Other Protective 911	21,956	22,480	22,488
4252	Agricultural Inspection			
4253	Animal Control & Regulation	7,721	8,005	8,583
4254	Flood Control			
4255	Emergency Services (Civil Defense)			
	Capital outlay	5,415		

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20_05_	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	Highways	160,294	185,886	152,621
4415	Class "C" Road Program			
4420	Sanitation	151,420	157,419	169,404
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
	Capital outlay	178,063	223,783	208,000
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>	28,497	193,692	100,426
4510	Park & Park Areas			
4540	Park Lighting			
4560	Recreation & Culture			
4580	Libraries			
4590	Cemeteries	18,250	17,899	20,755
	Youth council			1,000
	Capital outlay	31,201		
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>	29,516	52,524	43,900
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest			
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to: Cemetery Capital Improvement Fund		6,325	
4820	Transfer to: Capital Improvement Fund	60,000		
	Transfer to:			
	Transfer to:			
	Transfer to:			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
	Capital		31,295	
4880	Appropriated Increase in Fund Balance			
	Impact fees		89,496	30,510
	<b>TOTAL EXPENDITURES</b>	1,135,013	1,551,267	1,235,120

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SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 20_____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>			
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>			

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 20_____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>			
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>			



**Governmental Unit**

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## DEBT SERVICE FUND

**FORM 2**

[illegible]

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CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 20 05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income	60,000	38,000	
	Other additions	3,533	9,080	7,000
	<b>TOTAL REVENUE</b>	63,533	47,080	7,000
	<b>Beginning Fund Balance</b>	143,976	207,509	254,589
	<b>TOTAL AVAILABLE FOR APPROPR.</b>			
	<b>EXPENDITURES:</b>			
	<b>TOTAL EXPENDITURES</b>			
	<b>Ending Fund Balance</b>	207,509	254,589	261,589

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20 ____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	<b>TOTAL REVENUE</b>			
	<b>EXPENDITURES:</b>			
	Appropriated increase in fund balance			
	<b>TOTAL EXPENDITURES</b>			

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ENTERPRISE OR INTERNAL SERVICE FUND: Culinary Water

FORM 3

Account Number	Description	Prior Year Actual 20_05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	393,528	415,518	384,000
	Interest Earned	4,489	10,533	5,000
	Other:	3,309	3,588	
	TOTAL OPERATING REVENUE	401,326	429,639	389,000
	OPERATING EXPENSES: Debt Principal		78,639	81,000
	Personnel Services	178,167	158,124	217,314
	Contractual Services			
	Material and Supplies	64,159	39,858	33,500
	Depreciation	129,858	110,000	110,000
	Other			
	TOTAL OPERATING EXPENSE	372,184	386,621	441,814
	OPERATING INCOME (LOSS)	29,142	43,018	( 52,814 )
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS: Impact Fees	18,865	46,354	16,170
	Connection Fees	11,650	37,025	13,125
	Interest Expense	31,077	35,393	36,000
	Capital Contributions from Outside Sources			
	Operating transfers from: Beginning Balance			65,689
	Capital outlay		( 24,022 )	( 100,000 )
	Operating transfers to: Reserve Impact Fees	( 18,865 )	( 46,354 )	( 16,170 )
	NET INCOME (LOSS)	71,869	91,414	( 38,000 )

ANALYSIS OF CASH REQUIREMENTS:

CASH OPERATING NEEDS:			
Net Income (Loss)			
Plus: Depreciation			
Less: Major Improvements & Capital Outlay			
Bond Principal Payments			
TOTAL CASH PROVIDED (REQUIRED)			
SOURCE OF CASH REQUIRED:			
Cash Balance at Beginning of Year			
Invest. & Other Curr. Assets Sold			
Issuance of Bonds and Other Debt			
Loans from Other Funds			
TOTAL CASH REQUIRED			

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ENTERPRISE OR INTERNAL SERVICE FUND: \_\_\_\_\_

FORM 3

Account Number	Description	Prior Year Actual 20__05__	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	211,226	215,513	205,000
	Interest Earned	9,137	16,583	6,000
	Other: _____	8,940	3,334	500
	TOTAL OPERATING REVENUE	229,303	235,430	211,500
	OPERATING EXPENSES:			
	Personnel Services	113,159	120,611	153,681
	Contractual Services Debt Principal		29,440	29,500
	Material and Supplies	12,714	18,759	15,000
	Depreciation	67,881	63,000	63,000
	Other			
	TOTAL OPERATING EXPENSE	193,754	231,810	261,181
	OPERATING INCOME (LOSS)	35,549	3,620	( 49,681 )
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS: Impact Fees	8,889	27,282	9,810
	Connection Fees	6,000	17,200	6,000
	Interest Expense	8,807	19,203	19,300
	Capital Contributions from Outside Sources			
	Operating transfers from: Beginning fund balance			75,000
	Operating transfers to Reserve Impact fees	( 8,889 )	( 27,282 )	( 9,810 )
	Capital outlay		( 60,546 )	( 75,000 )
	NET INCOME (LOSS)	50,356	( 20,523 )	( 24,381 )

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			